594 Maintenance of underground lines (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of underground distribution line facilities, the book cost of which is includible in account 366, Underground Conduit, account 367, Underground Conductors and Devices, and account 369, Services. (See operating expense instruction 2.)

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- 1. Work of the following character on underground conduit:
- a. Cleaning ducts, manholes, and sewer connections.
- b. Moving or changing position of conduit or pipe.
- c. Minor alterations of handholes, manholes, or vaults.
- d. Refastening, repairing, or moving racks, ladders, or hangers in manholes or vaults.
 - e. Plugging and shelving ducts.
- f. Repairs to sewers, drains, walls, and floors, rings and covers.
- 2. Work of the following character on underground conductors and devices:
- a. Repairing circuit breakers, switches, cutouts, network protectors, and associated relays and control wiring.
- b. Repairing grounds.
- c. Retraining and reconnecting cables in manholes including transfer of cables from one duct to another.
- d. Repairing conductors and splices.
- e. Repairing or moving junction boxes and potheads.
- f. Refireproofing cables and repairing supports.
- g. Repairing electrolysis preventive devices for cables.
- h. Repairing cable bonding systems.
- i. Sampling, testing, changing, purifying and replenishing insulating oil.
- j. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.
- k. Repairing line testing equipment.
- 1. Repairing oil or gas equipment in high voltage cable systems and replacement of oil or gas.
- 3. Work of the following character on underground services:
 - a. Cleaning ducts.
- b. Repairing any underground service plant.

594.1 Maintenance of lines (Nonmajor only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of distribu-

tion line facilities, the book cost of which is includible in account 364, Poles, Towers and Fixtures, account 365, Overhead Conductors and Devices, account 366, Underground Conductors and Devices, and account 369, Services. (See operating expense instruction 2.)

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- 1. Work of the following character on poles, towers, and fixtures:
- a. Installing additional clamps or removing clamps or strain insulators on guys in place.
- b. Moving line or guy pole in relocation of pole or section of line.
- c. Painting poles, towers, crossarms, or pole extensions.
- d. Readjusting and changing position of guys or braces.
- e. Realigning and straightening poles, crossarms, braces, pins, racks, brackets, and other pole fixtures.
- f. Reconditioning reclaimed pole fixtures.
- g. Relocating crossarms, racks, brackets, and other fixtures on pole.
 - h. Repairing pole supported platform.
- i. Repairs by others to jointly owned poles.
- j. Shaving, cutting rot, or treating poles or crossarms in use or salvage for reuse.
- k. Stubbing poles already in service.
- 1. Supporting conductors, transformers, and other fixtures and transferring them to new poles during pole replacement.
- m. Maintaining pole signs, stencils, tags, etc.
- 2. Work of the following character on overhead conductors and devices:
- a. Overhauling and repairing line cutouts, line switches, line breakers, and capacitor installations.
 - b. Cleaning insulators and bushings.
 - c. Refusing line cutouts.
- d. Repairing line oil circuit breakers and associated relays and control wiring.
- e. Repairing grounds.
- f. Resagging, retying, or rearranging position or spacing of conductors.
- g. Standing by phones, going to calls, cutting faulting lines clear, or similar activities at times of emergencies.
- h. Sampling, testing, changing, purifying, and replenishing insulating oil.
- i. Transferring loads, switching, and reconnecting circuits and equipment for maintenance purposes.
- i. Repairing line testing equipment.
- k. Trimming trees and clearing brush.
- 1. Chemical treatment of right of way area when occurring subsequent to construction of line.
- 3. Work of the following character on underground conduit:

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- a. Cleaning ducts, manholes, and sewer connections.
- b. Moving or changing position of conduit or pipe.
- c. Minor alterations of handholes, manholes, or vaults.
- d. Refastening, repairing or moving racks, ladders, or hangers in manholes or vaults.
 - e. Plugging and shelving ducts.
- f. Repairs to sewers, drains, walls and floors, rings and covers.
- 4. Work of the following character on underground conductors and devices:
- a. Repairing circuit breakers, switches, cutouts, network protectors, and associated relays and control wiring.
 - b. Repairing grounds.
- c. Retraining and reconnecting cables in manhole including transfer of cables from one duct to another.
- d. Repairing conductors and splices.
- e. Repairing or moving junction boxes and potheads.
- f. Refireproofing cables and repairing supports.
- g. Repairing electrolysis preventive devices for cables.
- h. Repairing cable bonding systems.
- i. Sampling, testing, changing, purifying and replenishing insulating oil.
- j. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.
- k. Repairing line testing equipment.
- 1. Repairing oil or gas equipment in high voltage cable system and replacement of oil or gas.
- 5. Work of the following character on services:
- a. Moving position of service either on pole or on customers' premises.
- b. Pulling slack in service wire.
- c. Retying service wire.
- d. Refastening or tightening service bracket.
 - e. Cleaning ducts.

595 Maintenance of line transformers.

This account shall include the cost of labor, materials used and expenses incurred in maintenance of distribution line transformers, the book cost of which is includible in account 368, Line Transformers. (See operating expense instruction 2.)

596 Maintenance of street lighting and signal systems.

This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant, the book cost of which is includible in account 373, Street Lighting and Signal

Systems. (See operating expense instruction 2.)

597 Maintenance of meters.

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of meters and meter testing equipment, the book cost of which is includible in account 370, Meters, and account 395, Laboratory Equipment, respectively. (See operating expense instruction 2.)

598 Maintenance of miscellaneous distribution plant.

This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant, the book cost of which is includible in accounts 371, Installations on Customers' Premises, and 372, Leased Property on Customers' Premises, and any other plant the maintenance of which is assignable to the distribution function and is not provided for elsewhere. (See operating expense instruction 2.)

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- a. Work of similar nature to that listed in other distribution maintenance accounts.
- b. Maintenance of office furniture and equipment used by distribution system department.

901 Supervision (Major only).

This account shall include the cost of labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities. Direct supervision of a specific activity shall be charged to account 902, Meter Reading Expenses, or account 903, Customer Records and Collection Expenses, as appropriate. (See operating expense instruction 1.)

902 Meter reading expenses.

This account shall include the cost of labor, materials used and expenses incurred in reading customer meters, and determining consumption when performed by employees engaged in reading meters.

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Labor:

1. Addressing forms for obtaining meter readings by mail.